

## UNITED STATES DISTRICT COURT

for the  
District of Maryland

United States of America

v.

SHEILA ANN HOWARD

Case No. 11-1547 uc

Defendant(s)

## CRIMINAL COMPLAINT

I, the complainant in this case, state that the following is true to the best of my knowledge and belief.

On or about the date(s) of March 31, 2011 in the county of Prince George's in the  
District of Maryland, the defendant(s) violated:*Code Section*  
18 U.S.C. § 641*Offense Description*  
Theft of Government Property

This criminal complaint is based on these facts:

See attached affidavit.

☒ Continued on the attached sheet.  
Complainant's signatureRichard M. Belvin, Special Agent, DHS OIG  
Printed name and title

Sworn to before me and signed in my presence.

Date: 04/07/2011 2:10 p.m.  
Judge's signatureCity and state: Greenbelt, MarylandWilliam Connelly, U.S. Magistrate Judge  
Printed name and title

**AFFIDAVIT IN SUPPORT OF A CRIMINAL COMPLAINT**

Your affiant, Richard M. Belvin, being a duly sworn federal law enforcement officer, hereby makes the following statement in support of the attached criminal complaint:

1. I am a Special Agent with the Department of Homeland Security, Office of Inspector General and have been so employed since January 2011. Prior to this position, I was a Special Agent with the United States Secret Service, from June 2001 to January 2011. I am a graduate of the Criminal Investigator's Training Course (CITP) at the Federal Law Enforcement Training Center in Glynco, Georgia and the U.S. Secret Service Special Agent Training Course in Beltsville, Maryland. I have extensive training and experience investigating criminal cases involving fraud and embezzlement.
2. As a federal agent, I am authorized to investigate violations of the laws of the United States and I am a law enforcement officer with the authority to execute warrants issued under the authority of the United States.
3. This affidavit is being filed for the purpose of establishing probable cause to arrest Sheila Ann HOWARD for violations of Title 18 United States Code Section 641, which makes it a crime to embezzle, steal, purloin, or knowingly convert to her use or the use of another, or without authority, sell convey or dispose of any record, voucher, money, or thing of value of the United States or any department or agency thereof, or any property made or being made under contract for the United States or any department or agency thereof.
4. The information contained in this affidavit has been obtained through interviews, information gathered from grand jury subpoenas, and information provided to me by members of the Department of Homeland Security Federal Emergency Management Agency (FEMA).

**FACTS AND CIRCUMSTANCES OF THE INVESTIGATION**

5. Sheila Ann HOWARD is a 54 year old female residing in Maryland. FEMA records show her home address as 1101 Glen Willow Drive, in Capitol Heights, Maryland. She first began working at FEMA in 1990 as a Human Resources Assistant/ Personnel Assistant. She is currently employed by FEMA as a Human Resources Specialist, and has been in this position since June 2008. Her place of employment is 1201 Maryland Avenue SW, 3<sup>rd</sup> Floor, Washington, DC 20472.
6. As part of her job responsibilities, HOWARD manually inputs payments into FEMA's Special Payroll Processing System (SPPS). SPPS is an application that allows the establishment, adjustment, inquiry, retrieval, and deletion of certain manual payment transactions. These transactions include cash awards and special bonuses, compensatory time payments, and restored annual leave payments that cannot be processed through the National Finance Center (NFC) payroll system.

HOWARD has a unique user name and password to access SPPS. Each time she manually inputs a payment, she must use her user name and password.

7. HOWARD's fraudulent activity first came to light when FEMA received an email from a former employee with the initials "R.P." who had retired from FEMA on October 31, 2009. R.P. stated she received a 2010 W-2 from FEMA for wages totaling \$9,598.50, but she never received or expected to receive any of this money. According to SPPS, these payments to R.P. were to compensate her for 150 hours of restored annual leave, which resulted in a gross payment of \$9,598.50 and a net payment of \$6,867.72 (after taxes and deductions). However, R.P. had already been compensated for her unused annual leave when she retired from FEMA in 2009. Further investigation revealed that on March 15, 2010 a payment in the amount of \$6,867.72 was processed through SPPS by Sheila HOWARD and deposited into a NetSpend pre-paid debit card account with an account number ending in 9577. The primary account holder listed on this account is Sheila HOWARD and the secondary account holder is listed as R.P. Although R.P. was listed as a signatory on this account, R.P. stated that she had no knowledge that this account existed. Moreover, the address on the account was 1101 Glen Willow Drive, Apt #7, Capitol Heights, MD 20743, and the telephone number listed was (240) 417-3225, an address and phone number belonging to Sheila HOWARD. Both debit cards issued were mailed to HOWARD's address.
8. All payments processed by Sheila HOWARD through SPPS were reviewed, and additional fraudulent activity was identified. Between December 7, 2009 and March 31, 2011, Sheila HOWARD processed 23 fraudulent payments through SPPS in the names of sixteen former FEMA employees. In addition, HOWARD processed three fraudulent transactions to a current FEMA employee with the initials "O.W." Each of these payments was manually input by HOWARD into SPPS and was allegedly a payment for compensatory time, restored annual leave, or cash awards/ special bonuses. Each of these payments was deposited into one of four bank accounts associated with HOWARD. I was able to contact seven out of the sixteen former FEMA employees to whom SPPS payments were allegedly made. These seven individuals stated that they did not receive any proceeds from the payments processed in their name, nor do they own or utilize the bank account to which these deposits were made.
9. Between December 7, 2009 and March 31, 2011, 17 of the 23 fraudulent payments processed by Sheila HOWARD through SPPS were deposited into a Bank of America account with an account number ending in 7819. These transactions totaled \$94,291.46.

BANK OF AMERICA ACCOUNT ENDING IN -7819			
DATE	NAME	GROSS AMOUNT	NET AMOUNT
12/07/09	C.H.	\$2,497.77	\$2,411.59
01/08/10	K.B.	\$1,665.28	\$1,121.49
01/11/10	K.S.	\$10,845.66	\$7,396.57
04/09/10	L.T.	\$3,946.00	\$2,823.36
05/21/10	J.B.	\$5,306.70	\$3,796.94
06/09/10	D.N.	\$3,166.68	\$2,265.76
06/14/10	D.N.	\$6,258.85	\$4,478.20
07/27/10	S.H.	\$6,000.00	\$4,293.00
08/16/10	S.H.	\$5,020.67	\$4,487.46
09/27/10	K.B.	\$3,445.20	\$2,251.44
10/21/10	K.S.	\$3,998.40	\$2,612.95
11/23/10	G.T.	\$7,301.98	\$5,224.56
12/08/10	J.J.	\$3,551.40	\$2,595.55
01/07/11	C.C.	\$4,587.10	\$3,282.07
01/25/11	C.C.	\$4,000.00	\$2,694.00
02/15/11	A.R.	\$7,294.33	\$2,353.99
03/31/11	S.S.	\$5,807.04	\$3,311.04
<b>TOTAL:</b>		<b>\$94,291.46</b>	<b>\$57,759.97</b>

This bank account is in the sole name of an individual with the initials "I.S.," Sole Proprietor DBA Trinity Accounting Service. The address listed on this account is 1101 Glen Willow Drive #7, Capitol Heights, MD 20743-1558, Sheila HOWARD's home address. Additional investigation revealed that HOWARD has access to this account. HOWARD's FEMA salary is directly deposited into this bank account, and HOWARD was identified in ATM photos withdrawing cash on a regular basis from this account. Moreover, I.S. and HOWARD are believed to be related. I.S.'s former last name was Howard, and HOWARD and I.S. formerly shared an address.

10. Between May 5, 2010 and October 13, 2010, Sheila HOWARD processed five payments to a Wachovia bank account with an account number ending in 9535. These transactions totaled \$29,899.35.

WACHOVIA ACCOUNT ENDING IN -9535			
DATE	NAME	GROSS AMOUNT	NET AMOUNT
05/05/10	O.W.	\$5,000.00	\$3,577.50
07/07/10	W.D.	\$6,193.45	\$4,047.42
09/08/10	G.T.	\$6,705.90	\$4,798.06
08/11/10	O.W.	\$6,000.00	\$4,293.00
10/13/10	O.W.	\$6,000.00	\$4,293.00
<b>TOTAL</b>		<b>\$29,899.35</b>	<b>\$21,008.98</b>

W.C.  
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This bank account belongs to FEMA employee O.W. HOWARD and O.W. work at FEMA together. An analysis of this bank account revealed large cash counter-withdrawals made shortly after the fraudulent payments were deposited into the account:

**Wachovia Acct. -9535**

10/14/10	Deposit for \$4,293
10/14/10	Counter withdrawal for \$2,145
9/9/10	Deposit for \$4,798.06
9/9/10	Counter withdrawals for \$1,593 & \$2,399
8/12/10	Deposit for \$4,293.00
8/12/10	Counter withdrawals for \$668 & \$2,400
7/8/10	Deposit for \$4,047.42
7/8/10	Counter withdrawal for \$2,300
5/6/10	Deposit for \$3,577.50
5/6/10	Counter withdrawal for \$2,623.63

11. Between December 22, 2010 and February 17, 2011, Sheila HOWARD processed three payments to another Wachovia account with an account number ending in 0467. These transactions totaled \$15,669.92.

WACHOVIA BANK ACCOUNT ENDING IN -0467			
DATE	NAME	GROSS AMOUNT	NET AMOUNT
12/22/10	B.W.	\$4,543.17	\$2,968.96
12/28/10	W.D.	\$5,682.65	\$3,713.62
02/17/11	B.J.	\$5,444.10	\$3,895.25
<b>TOTAL:</b>		<b>\$15,669.92</b>	<b>\$10,577.83</b>

This bank account also belongs to FEMA employee O.W., and an analysis of the account revealed similar large cash counter-withdrawals made shortly after the fraudulent payments were deposited into the account:

**Wachovia Acct. -0467**

2/18/11	Deposit for \$3,895.25
2/18/11	Counter withdrawals for \$300, \$500, \$593, & \$1,947
12/29/10	Deposit for \$3,713.62
12/29/10	Counter withdrawal for \$1,856.81
12/23/10	Deposit for \$2,968.96
12/23/10	Counter withdrawal for \$1,590

see  
full  
4-7-11

12. In summary, in just 15 months, Sheila HOWARD processed 26 fraudulent payments through SPPS. In this short amount of time, she deprived the United States of nearly \$149,459.23. She is still employed by FEMA to the present, and she continues to have access to SPPS.

### CONCLUSION


13. Based upon the aforementioned facts, your affiant believes that the defendant, Sheila HOWARD, knowingly and willfully embezzled \$149,459 from the United States Government.

14. In consideration of the foregoing, your affiant respectfully requests that this court issue a criminal complaint charging Sheila HOWARD with a violation of Title 18 United States Code Section 641, theft of government property.



Richard M. Belvin  
Special Agent  
U.S. Department of Homeland Security  
Office of Inspector General

Subscribed and sworn before me  
this 17<sup>th</sup> day of April, 2011

  
William Connelly  
United States Magistrate Judge  
District of Maryland